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STATE BOARD OF EQUALIZATION

August 13, 1953

Mr. C--- I. M---  
T--- H---  
G---, California

Your letter of August 6

Dear Mr. M---:

You inquire whether the sales tax should apply to sales to you of "fluke" liver which you use as feed for your trout.

As indicated in Sales and Use Tax Ruling 47 (copy enclosed), the tax does not apply to sales of feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption. We understand that "fluke" liver is liver that has become infected with a particular parasite and is, therefore, unsuitable as a food for human consumption. We further understand, however, that before packing companies sell fluke liver they process it sufficiently to render it suitable as a feed for trout and that it must be inspected prior to being sold by the packing company.

Since trout are a form of animal life ordinarily constituting food for human consumption, the sale to you of properly inspected fluke liver, which you will use in feeding the trout, is exempt under the provisions of Ruling 47.

We are enclosing an additional copy of this letter which you may wish to present to [packing company].

Very truly yours,

W. W. Mangels  
Assistant Counsel

WWM:ja

cc: --- --- - Auditing